

**Amendments to the Specification:**

Please replace the title as follows:

~~VEHICLE DRIVE SYSTEM AND VEHICLE INCORPORATING THE SAME~~  
VEHICLE DRIVE SYSTEM INCLUDING A ROTATING ELECTRIC MACHINE AND  
VEHICLE INCORPORATING THE SAME

Please insert the following paragraph on page 1 immediately following the title:

INCORPORATION BY REFERENCE

This application claims priority to JP 2004-333527 filed in Japan on November 17, 2004, and PCT/JP2005/021200 filed November 14, 2005, the disclosures of which are hereby incorporated by reference in their entirety.